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Atty. Dkt. No. 017346-0177



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Nicolas TSINGOS et al.
Title: PERFECTED DEVICE AND METHOD FOR THE SPATIALIZATION
OF SOUND
Application No.: 10/748,125
Filing Date: 12/31/2003
Examiner: Huyen X. Vo
Art Unit: 2626
Confirmation No: 1732

AMENDMENT AND REPLY UNDER 37 CFR 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated May 10, 2007, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 9 of this document.

Please amend the application as follows: